

FORM **F-66(WY-1)**
(4-1-2015)STATE OF WYOMING
DEPARTMENT OF AUDIT**STATE OF WYOMING
COUNTY TREASURER'S
ABSTRACT STATEMENT**51 1 002 002 1.00 11390
BIG HORN COUNTY TREASURER
P.O. BOX 430
BASIN, WY 82410

(Please correct any error in name, address, and ZIP Code)

RETURN TO:**Wyoming Department of Audit
Public Funds Division
Herschler Building, 3 East
Cheyenne, WY 82002**On the receipts and disbursements of the County of BIG HORN
In the State of Wyoming, for the period July 1, 2014 to June 30, 2015.
Prepared under the provisions of W.S. 9-1-507 and W.S. 9-1-510. This report
replaces Census Bureau Form F-28.For assistance in completing this report, please call the Department of Audit at
(307) 777-7798.**Part I TAXES - ALL FUNDS**

Item description	Amount - Omit cents	
	Total collected (a)	County portion of (a) retained (b)
TAXES		
Property taxes collected	\$ 19,599,976	T01 \$ 3,281,629
Delinquent taxes collected	231,992	T01 22,417
Penalties and interest @ 18%		T01
One-half percent collection fee retained		T01
Proceeds of tax sales - include costs of tax sales	15,733	T01 15,733
Resort district taxes		T01
Economic development taxes		T01
Capital facility - 1% option		T09
County option 1% - General revenue	745,325	T09 745,325
Enhanced 911	86,231	T15 86,231
Lodging tax (Total collected)		T19
Motor vehicle registration fees includes apportioned and non-apportioned	2,498,211	T24 387,203
Occupational and business licenses and permits	12,144	T28 12,144
Non business licenses and permits	16,468	T29 16,468
TOTAL TAXES	\$ 23,206,080	4,567,150

**Taxes for education - Enter here the amount of
your county's 6 mill school tax.**

Amount - Omit cents	
\$ 1,886,099	T01 \$

Part II INTERGOVERNMENTAL REVENUE

Item description	Amount - Omit cents	
	Total collected (a)	County portion of (a) retained (b)
A. DIRECT FEDERAL AID - Funds received by Federal Check or Warrant only		
Airport	\$	B01 \$
PILT	1,004,944	B30 1,004,944
Federal - Road and Bridge		B46
Community services block grant		B89
Bankhead Jones		B59
Wildlife refuge (indicate Federal agency)		B59
Disaster assistance - FEMA		B89
BLM grants		B59
Prisoner care	991,841	B89 991,841
Other - Specify Public Health, Homeland Security, Emergency Management, WIC, TANF	311,058	B89 311,058
TOTAL FEDERAL AID	\$ 2,307,843	\$ 2,307,843

CONTINUE ON PAGE 2

Part II INTERGOVERNMENTAL REVENUE - Continued

Item description	Total collected (a)	County portion of (a) (b)
B. STATE AID		C21
Education		
General local government support (List on page 5)	1,896,032	C30 1,738,768
Health and hospitals		C42
Highway (list on page 5)	787,459	C46 787,459
Housing and community development (List on page 5)		C50
Natural resources (Fire control)		C89
Public welfare		C79
Sewerage		C80
Utilities sub-categories		
Water supply systems		C91
Electric power systems		C92
Gas supply systems		C93
Public mass transit systems		C94
All other State aid (list on page 5) (except employee retirement system aid)	2,462,767	C89 2,224,748
TOTAL STATE AID	\$ 5,146,258	\$ 4,750,975
C. FROM OTHER LOCAL GOVERNMENTS		D21
Education		
General local government support		D30
Health and hospitals		D42
Highways		D46
Housing and community development		D50
Public welfare		D79
Sewerage		D80
Utilities sub-categories		
Water supply systems		D91
Electric power systems		D92
Gas supply systems		D93
Public mass transit systems		D94
All other local government revenue	82,614	D89 82,614
TOTAL OTHER LOCAL GOVERNMENTS	\$ 82,614	\$ 82,614

Part III MISCELLANEOUS REVENUE

Item description	Total collected (a)	County portion of (a) (b)
Special assessments		U01
Sale of property		
Housing and community development		U11
Other county property	11,926	U11 11,926
Interest earnings	19,124	U20 19,124
Fines and forfeitures		U30
Rents	100,025	U40 100,025
Royalties	25,580	U41 25,580
Donations from private sources	170	U50 170
Miscellaneous general revenue	346,752	U99 346,752
TOTAL MISCELLANEOUS REVENUE	\$ 503,577	\$ 503,577

Part IV CHARGES FOR SERVICES

Item description	Total collected (a)	County portion of (a) (b)
Airport transportation		A01
Highway charges		A44
Housing and community development		A50
Parking facilities		A60
Parks and recreation		A61
Solid waste management fees		A81
All other general current charges	347,909	A89 347,909
TOTAL CHARGES FOR SERVICES	\$ 347,909	\$ 347,909
TOTAL REVENUE (Pages 1 and 2)	\$ 31,594,281	\$ 12,560,068

Part V INDEBTEDNESS

A. Long-term debt – Bonds, mortgages, etc. with an original term of more than one year issued in the name of your government or of particular agencies. **Exclude lease purchase installment contracts and amounts for compensated absences.**

Amount – Omit cents

Debt	Outstanding at beginning of fiscal year	Issued during fiscal year	Retired during fiscal year	Outstanding at end of fiscal year
Public debt for privately owned housing or industrial or business purpose	19T \$	24T \$	34T \$	44T \$
All other purposes	19U 3,200,476	29U	39U 224,662	49U 2,975,814

B. Short-term (interest-bearing) debt – Tax-anticipation notes, bond-anticipation notes, interest-bearing warrants, and other obligations with a term of one year or less. **Exclude accounts payable and other noninterest-bearing obligations.**

Amount – Omit cents

1. Amount outstanding at beginning of fiscal year	61V \$
2. Amount outstanding at end of fiscal year	64V

C. Interest on Debt – Amount of interest paid, including any interest on short-term or nonguaranteed obligations as well as general obligations. Include capitalized interest paid on construction loans.

Amount – Omit cents

	189 \$
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Part VI DISBURSEMENTS

Item description

A. COUNTY WARRANTS PAID	\$ 9,785,926
B. DISBURSED TO COUNTY BOARDS (Not districts)	Amount – Omit cents
Airport board	
Cemetery board	
Fair board	
Fire board	
Hospital board	
Library board	
Museum board	
Recreation board	
911 board	
Other – <i>Specify</i>	
Weed and Pest	633,426
TOTAL DISBURSED TO COUNTY BOARDS	\$ 633,426

REMARKS

Part VII CASH AND INVESTMENTS ASSETS

NOTE – Report **all** cash and investments owned by the county using the following classifications. Please note in the a, b, c descriptions which fund types are applicable in each fund balance classification. Securities should be reported at market value as of the end of the fiscal year.

Cash and investments

Total

A. Non spendable Fund Balance – Cannot be spent because it is not in spendable form or legally/contractually required to remain intact.

a. 0

\$

b. 0

\$

c. 0

\$

B. Restricted Fund Balance – Constraints externally imposed or constrained by enabling legislation which has legal enforceability.

a. 0

\$

b. 0

\$

c. 0

\$

C. Committed Fund Balance – Amounts only allowed for a specific purpose pursuant to constraints of formal action by highest level of entity authority. Such purpose cannot be changed except by the same type of action (i.e., legislation, resolution, and ordinance.)

a. 0

\$

b. 0

\$

c. 0

\$

D. Assigned Fund Balance – Amounts constrained by government's intent to be used for specific purpose, but not restricted or committed.

a. Trust & Agency

\$

2,758,288

b. County Road Fund

\$

929,089

c. E911

\$

609,089

E. Unassigned – Fund balance is the residual classification for the general fund and includes all amounts not contained in the other classifications (See comment below).

a. General fund General Fund

\$

4,438,051

b. General Fund Investments

\$

2,226,000

c. 0

\$

Total

\$

10,960,517

Comment: Fund balance is the residual classification for the general fund and includes all amounts not contained in the other classifications. Unassigned amounts are technically available for any purpose. If another governmental fund has a fund balance deficit, then it will be reported as a negative amount in the unassigned classification in that fund. Positive unassigned amounts will be reported only in the general fund.

REMARKS

Part VIII DATA SUPPLIED BY

Signature of official

Telephone

Area code

Number

Extension

Printed name and title

Date

E-mail address

FAX number

COUNTY TREASURER'S ATTACHMENT FOR SPECIFIC REVENUES

as required by the Wyoming Department of Audit

For Fiscal Year Ending June 30, 2015

C30 U.S. Census Bureau Definitions: State aid which may be applied at the discretion of the receiving government to any of its basic functions or purposes; local share of state-imposed taxes . . .

Item	Total Collected (a)	County Portion of (a) (b)
4% sales and use tax	1,049,528	1,049,528
Mineral severance tax	146,911	146,911
Railroad car tax	59,109	
Cigarette tax	666	666
Veterans Exemption	116,704	18,549
Indian Exemption		
Appropriation from Legislature	375,640	375,640
All other amounts per definition of C30	147,474	147,474
	1,896,032	1,738,768

Enter total on page 2, B. State Aid, on line for C30.

C46 U.S. Census Bureau Definitions: State aid for construction, improvement, or maintenance of streets, highways, bridges, tunnels, etc.; distribution of state fuel taxes . . .

Item	Total Collected (a)	County Portion of (a) (b)
Gas tax	264,692	264,692
County roads	522,767	522,767
	787,459	787,459

Enter total on page 2, B. State Aid, on line for C46.

C50 U.S. Census Bureau Definitions: State aid for construction or operation of public housing; rent subsidy programs; repair and renovation of existing houses; and rural, urban, and community development.

Item	Total Collected (a)	County Portion of (a) (b)
Community development block grant		

Enter total on page 2, B. State Aid, on line for C50.

C89 U.S. Census Bureau Definitions: State aid for specific purposes other than categories shown above (on Abstract Statement or this list) and for multipurpose activities, such as public works in general.

Item	Total Collected (a)	County Portion of (a) (b)
Special fuels tax	447,186	447,186
US forest reserve	282,361	282,361
Taylor Grazing Act	18,254	
State loan and investment board grants	121,000	121,000
Livestock - predatory animal control	219,765	
All other amounts per definition of C89	1,374,201	1,374,201
	2,462,767	2,224,748

Enter total on page 2, B. State Aid, on line for C89.

ENTITY: BIG HORN COUNTY CLERK
COUNTY: BIG HORN
CURRENT PRIMARY MAILING ADDRESS:

P.O. BOX 31
 BASIN
 WY
 82410

REPORT YEAR: 2015

PART I

Item Description	Wages/Salaries	Operations	Construction	Capital	Cash Transfers to county boards	Total	User Charges and fees	Federal State Grants	Designated State/Local Revenues	County general revenues	Total	comments
	(a)	(b)	(c)	(d)	(e)		(f)	(g)	(h)	(i)		
Board of county commissioners	142,475	16,847				159,322						
County clerk	382,034	24,339				406,373						
County Treasurer	268,951	25,924				294,875						
County Assessor	310,319	26,238				336,557						
County Sheriff	1,283,123	695,284	97,508	29,195		2,105,110						
County Attorney	280,624	27,088				307,712						
County Planner	174,007	19,479	22,545			216,031						
County Surveyor	25,189	60,864				86,053						
County Coroner	40,050	75,804				115,854						
Agricultural Department	40,282	61,715				101,997						
District court	195,600	47,354				242,954						
Circuit court/Drug court												
Courthouse	136,968	271,491	223,767			632,226						
Jail	1,331,304	517,984		20,810		1,870,098						
Road and bridge	767,898	508,655	212,563	123,781		1,612,897						
Water commissioner												
Sewerage												
Civil defense/emergency management	121,339	130,282				251,621						
Elections	126,020	72,172				198,192						
Health (other than hospitals)	40,141	9,144				49,285						
County hospital	30,194	119,247				149,441						
Libraries	278,272	79,098				357,370						
Fair	137,144	1,211,677				1,348,821						
County airport	106,925	221,668	1,759,550			2,088,143						
Fire	3,677	15,268				18,945						
Protective inspection and regulation												
Trash collection/landfill			99,496			99,496						
Natural resources												
Parks/Recreation/Museums												
Financial administration		36,106				36,106						
Juvenile probation												
Social services - Welfare		39,317				39,317						
Social services - Other		57,728		9,048		66,776						
County administration		593,146				593,146						
Miscellaneous Abandon Vehicles												
Miscellaneous Central Mail												
Miscellaneous Economic Development												

Miscellaneous Home Land Security Grants												
Miscellaneous Records Center												
Miscellaneous Combined Communications Center												
Miscellaneous Total												
Total	6,222,536	4,963,919	2,415,429	182,834		13,784,718						

PERSONNEL EXPENDITURES

Report here your county's total expenditures for salaries and wages (these amounts should also be included in column (a) of part 1)	6,222,536
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COMMENTS

COMMENTS

DATA SUPPLIED BY**Name of Official:** Lori Smallwood**Title:** Big Horn County Clerk**Phone:** 307-568-2357**Fax:** 307-568-9375**Email:** lori.smallwood@bighorncountywy.gov